Form 24
(10/05)

[Caption as described in Fed. R. Bankr. P. 7010 or 9004(b), as applicable.]

**CERTIFICATION TO COURT OF APPEALS
BY ALL PARTIES**

A notice of appeal having been filed in the above-styled matter on _____*[Date]*, _____, _____, and _____, [*Names of all the appellants and all the appellees, if any]*, who are all the appellants [and all the appellees] hereby certify to the court under 28 U.S.C. § 158(d)(2)(A) that a circumstance specified in 28 U.S.C. § 158(d)(2) exists as stated below.

Leave to appeal in this matter [_] is [_] is not required under 28 U.S.C. § 158(a).

[If from a final judgment, order, or decree] This certification arises in an appeal from a final judgment, order, or decree of the United States Bankruptcy Court for the District of _____ entered on _____*[Date]*.

[If from an interlocutory order or decree] This certification arises in an appeal from an interlocutory order or decree, and the parties hereby request leave to appeal as required by 28 U.S.C. § 158(a).

[The certification shall contain one or more of the following statements, as is appropriate to the circumstances.]

The judgment, order, or decree involves a question of law as to which there is no controlling decision of the court of appeals for this circuit or of the Supreme Court of the United States, or involves a matter of public importance.

Or

The judgment, order, or decree involves a question of law requiring resolution of conflicting decisions.

Or

An immediate appeal from the judgment, order, or decree may materially advance the progress of the case or proceeding in which the appeal is taken.

[The parties may include or attach the information specified in Rule 8001(f)(3)(C).]

Signed: *[If there are more than two signatories, all must sign and provide the information requested below. Attach additional signed sheets if needed.]*

_____   _____
Attorney for Appellant (or Appellant,   Attorney for Appellant (or Appellant
if not represented by an attorney)   if not represented by an attorney)

_____   _____
Printed Name of Signer   Printed Name of Signer

_____   _____

_____   _____
Address   Address

_____   _____
Telephone No.   Telephone No.

_____   _____
Date   Date